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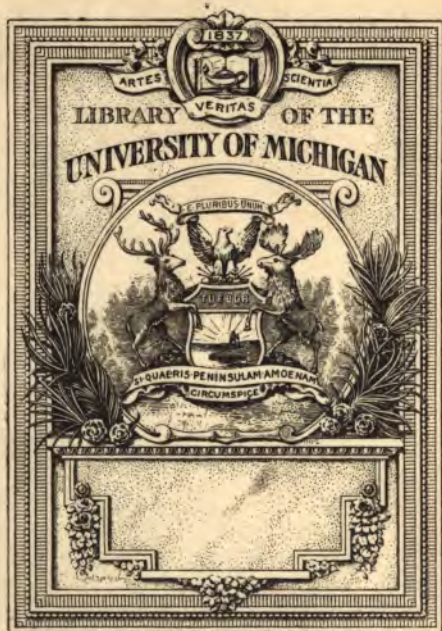
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ARMY PAYMASTER'S
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FOR THE

U.S. PAY DEPARTMENT _{War}

PUBLISHED

BY AUTHORITY OF THE SECRETARY OF WAR,

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OFFICE OF THE PAYMASTER GENERAL.

WAR DEPARTMENT, *Washington, June 27, 1896.*

This Manual for the Pay Department is published for the information and guidance of all concerned; it will not be modified except by special authority given in each case.

JOSEPH B. DOE,

Acting Secretary of War.

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MANUAL FOR THE PAY DEPARTMENT.

PAYMASTER GENERAL.

1. Should the Paymaster General learn that an officer has drawn pay more than once for the same period, he will immediately report the fact to the Adjutant General for the consideration of the Secretary of War, and will call upon the officer to make refundment of the amount overdrawn.

2. The Paymaster General will keep in his office such records as may be necessary to show the deposits made by enlisted men of the Army.

CHIEF PAYMASTERS OF DEPARTMENTS.

3. Chief, and such other Paymasters as may be required to do so, will transmit their periodical estimates for funds direct to the Paymaster General, stating the amounts required under each appropriation for pay of the Army. They will be held responsible for any unnecessary accumulation of funds supplied on their estimates, either in depositories or in the hands of paymasters under their control, and the amount of funds to be placed in each depository will be indicated upon the face of each estimate.

4. Estimates for funds will be prepared in the prescribed form and promptly mailed to reach the Paymaster General's Office not later than the fifteenth day of each month.

5. Chief Paymasters will take timely measures to have funds for payment conveyed to their own stations, and will make necessary distribution to their subordinate Paymasters.

6. Chief Paymasters who forward communications from their subordinates to the Paymaster General, should indorse on them their remarks or opinion, without letters of transmittal; but they are enjoined to forward no communication inquiring for information, or for an expression of an opinion upon matters of official business where their own opinion or action is competent to govern in the case.

7. Chief Paymasters will, upon their monthly reports, which should be forwarded to the Paymaster General as promptly as practicable after the first of every month, show the following data with reference to each officer borne thereon: The station of the officer at date of report; his duties during the month just passed; date of commencement of absence from his proper station, whether on duty or on leave; the nature of such absence, with the authority therefor; date of rejoining station, and date of entry upon, or relief from, any duty. In case of payments to troops, the reports should specify the posts paid, with dates of payment, and upon what muster. In addition to above data, the following will be included in the report: (1) Payments at station to general service detachments, etc.; (2) in cases of payments by check or by currency sent by express, the fact to be so noted in column of remarks; (3) special service (whether involving absence from station or not) on boards of survey, courts-martial, retiring or examining boards, etc., noting dates employed and authority therefor.

BONDS.

8. For full instructions as to preparation of bonds, see A. R., 571 to 578.

9. The official bonds of disbursing officers are not surrendered on the final settlement of their accounts.

MONEY ACCOUNTABILITY.

10. For the general rules concerning public moneys, disbursing officers, transfers, checks, official check books, certificates of deposit, proceeds of sales, appropriations, accounts current, money vouchers, pecuniary responsibility of officers, and administrative examination of money accounts, see A. R., 579-656.

PUBLIC MONEYS.

11. No advance of public moneys shall be made in any case whatever, except such advances to disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements. (R. S., 3648.)

12. The President may also direct such advances as he may deem necessary and proper to persons in the military service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled can not be regularly effected. (R. S., 3648.)

DISBURSING OFFICERS.

13. The following returns will be rendered :

(1) A monthly account current, accompanied by abstracts of disbursements (with vouchers pertaining thereto), collections, deposits, and mileage; all of which must be mailed or otherwise sent to the Paymaster General within ten days after the end of the month to which they relate.

(2) Estimates of funds by Chief Paymasters to be forwarded monthly direct to the Paymaster General.

(3) Monthly reports of pay operations to be made by Chief Paymasters and forwarded on the first day of each month direct to the Paymaster General.

(4) Annual report of checks issued three years or more prior thereto, to be made to the Secretary of the Treasury through the Paymaster General.

14. All public officers of whatsoever character are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered by the proper Department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law. (R. S., 3639.)

15. No officer, or clerk of a disbursing officer, shall be interested in the purchase of any soldier's certificate of pay due, or any other claim against the United States; but transfer of a claim for pay due on final statements may be made to a post exchange, as an accommodation to the soldier and without profit to the exchange, and in such a case the officer in charge will indorse on the voucher his certificate as to the facts in these particulars.

16. When a Paymaster is ordered to turn over his funds and close his accounts, he need turn over his actual money balance only. On resuming duty he will again take up the amount of the suspensions. When ordered to rebond he will turn over his actual money balance, but on resuming duty he will not take up on his new account current the amount of his suspensions under his old bond, against which they will remain charged until removed.

17. Disbursing Officers can not bind the Government by drawing, in payment of claims, beyond the amount intrusted to them, and if, from unusual delay in presentation, the fund from which the check should have been paid becomes exhausted, the claim can not properly be recognized and settled by the accounting officers.

18. Paymasters, on receiving from depositories the periodical statements of their disbursing accounts, will as promptly as possible make the examination and reply required.

19. No person can, at his own option, create a legal claim on the United States by advancing his private funds or borrowing money for disbursement. No lien exists against the Government in such cases, and the only remedy is by application to Congress. Nor has he an equitable claim until he shows that the expenditure inured to the benefit of the public.

20. Disbursing Officers are precluded both by law and the Army Regulations from using private funds for public purposes, and explanations that advances are made to fulfill promises made by such officers are not sufficient.

21. Paymasters are forbidden to make deposits of private funds with any Assistant Treasurer or United States Depository to be checked out in their official capacity.

22. Whenever moneys pertaining to deceased soldiers are deposited with Paymasters, whether accruing from sale of effects or otherwise, separate receipts should be given in each individual case. Paymasters are directed to require the receipts in duplicate, to be written out for their signature by the officer making the deposits.

23. It is not the duty of Paymasters or their clerks to write out the vouchers upon which officers demand payment. Especially is it not their duty to make copies of orders upon which payments are based and which are necessary to sustain the vouchers.

24. Letters of transmittal will accompany the monthly accounts of Paymasters.

25. Each officer of the Pay Department, when ordered to a new station for permanent duty, or to temporary duty at another station, will report at once by letter to the Paymaster General the date of departure from his old or regular station, and of arrival at his new or temporary station. The date of departure from station on leave of absence, or on detached service, and date of return to regular from temporary station, or from leave of absence or detached service will also be made matters of immediate and special report. In all cases care will be taken to cite the number, date, and source of orders or instructions authorizing or directing the movements referred to in these reports. The term "detached service" will be understood to apply only to special (not disbursing) duty assigned to the officer, except in cases of service on courts-martial, boards of survey, etc., within the limits of the department in which he may be serving and requiring only brief absence, when no report will be required, as such absence, as well as absence on regular disbursing duty, will be fully accounted for in the monthly report of the Chief Paymaster provided for in paragraph 7.

26. Each change of address, when on leave of absence or on detached service, should be at once reported by letter to the Adjutant General of the Army through the Paymaster General.

27. A Paymaster changing station or leaving the service will furnish to his Chief Paymaster a list of his outstanding checks as shown by the latest report of the depository. A separate list should be made for each depository, and should show the date, number, amount, and name of payee of each check, and the purpose for which it was given. The Chief Paymaster, after verifying the balances by correspondence with the several depositories, will forward the lists to this office.

CERTIFICATES OF DEPOSIT.

28. When a disbursing officer makes a deposit of public funds he will inform the depository whether such funds are to go to his personal credit or not. If the officer has been directly charged with the money he is entitled to personal credit for the deposit, and the abbreviation "P. C." should be written by the depository on the face of the certificate. If the funds are derived from sales of public property, from collections of funds for which another officer is responsible, or any source except the Treasury, the officer making the deposit is not entitled to personal credit, and the abbreviation "No P. C." should be used, followed by a brief explanation of the character of the funds. If some disbursing officer other than the depositor is entitled to the credit, the designation should be "P. C. to ——," naming the officer who has been directly charged with the money.

29. If the space on the *face* of a certificate is not sufficient to explain the nature of a deposit, the depository is requested to attach a memorandum slip for this purpose. Disbursing officers will not use letters of transmittal in forwarding certificates of deposit.

30. Nothing should be written by the depository or the officer on the *back* of a certificate; that space must be reserved for the indorsement of the chief of bureau, who, in each instance, will properly designate the title of the appropriation, invariably giving the information, by abbreviation, whether the depositor is entitled to personal credit or not.

31. Chiefs of bureaus will not permit certificates of deposit to be returned to the Treasury Department unless such evidences of the character of the funds are complete in this respect,

and where any defect exists that can not be remedied in the bureau, the certificate should be promptly returned to the officer for correction or additional information.

32. Upon the books of the Treasury, so far as the accounts of disbursing officers of the War Department are concerned, an official credit and a *personal* credit are one and the same. Any amount taken up by a paymaster on his abstract of collections, with which he charges himself on his account current, is a "personal credit."

ACCOUNTS CURRENT.

33. Funds turned over to other paymasters or refunded to the Treasury, will be entered in accounts current, but not on abstracts of payments.

TRANSFERS AND ASSIGNMENTS OF CLAIMS.

34. The restrictions of the Comptroller of the Treasury in regard to the allowance of credits to disbursing officers for payments made by them on powers of attorney or other forms of transfer or assignment, being so great as to amount practically to a prohibition of such payments, disbursing officers will refuse to pay the assignee of any claim, except upon assignments authorized by paragraphs 1300 and 1388 of the Army Regulations of 1895. When claims or vouchers which have been assigned are presented for payment, the holders will be informed that disbursing officers have no authority to make payments to them as assignees, and that payments can only be made to the original persons to whom the money is due. The only assigned accounts payable by the Pay Department are the pay accounts of officers and final statements of enlisted men.

EXAMINATION OF MONEY ACCOUNTS.

35. Each officer of the Pay Department will keep a "cash book" and "check stub," in form and manner as prescribed by the Paymaster General.

36. Chief Paymasters may require their subordinates to furnish them with copies of any of the accounts, returns, and

reports above described, or with any other statements or reports which they may deem necessary for their information. They may require, at their discretion, in special cases, the rendition of accounts at other times than those prescribed for the regular returns.

37. Accounts current will, in general, cover monthly periods only. They may, if necessary, be stated at intermediate dates, when rendered to close accounts on renewal of bond, change of station, or taking advantage of leave of absence for more than ten days. In these cases the Paymaster must make an actual transfer of his entire balance of public funds. If the transfer is by check, such check will be drawn to the order of the officer to whom the transfer is made, who will immediately forward the same for transfer to his credit.

38. The account current will exhibit the receipts and expenditures for the period embraced and show the balance due the United States to be deposited in authorized depositories on the date to which it is rendered, except such sum as the officer may have in his personal possession by special authority from the Secretary of War. The amounts received and disbursed and the balances on hand of the several appropriations of each fiscal year must be exhibited. In crediting drafts on the account current the numbers of the requisition, as indicated on each draft, will be carefully noted on the credit entry.

39. Each Paymaster is furnished with a preliminary statement of suspensions made in his accounts after examination in the office of the Paymaster General. Upon receipt of his reply the account is reexamined if necessary and the preliminary statement revised. The suspensions remaining after such revision are charged against the Paymaster upon the books of the Paymaster General's office and are noted on the analysis of the account sent to the Auditor for the War Department. A copy of this analysis is furnished to the Paymaster. It alone indicates the suspensions with which the Paymaster should charge himself upon his next account current. Paymasters should not charge themselves with suspensions from the preliminary statement.

40. Amounts collected or refunded by a Paymaster on account of suspensions will, like collections and refundments on other accounts, be taken up on the abstract of collections, noting the number of voucher and date of account in which suspended. In case a collection be on account of an overpayment made by another Paymaster, and the number of voucher and date of account in which the error occurred can not be stated, then note should be made upon the abstract of collections of the name of the Paymaster concerned, and the period covered by the voucher in which the overpayment was made.

41. Suspensions reported to the Auditor in transmitting a Paymaster's account, or by accounting officers upon settlement of the same (a copy of which will be furnished to the Paymaster), will be taken up under the head of suspensions on the next account current rendered under the bond cited in the report. Suspensions removed will be entered upon the account current only after notice is received of their removal, when a copy of the letter authorizing the credit must be filed with the account current.

42. The final analysis sheet transmitted with the Paymaster's account to the Auditor, a copy of which is furnished the Paymaster, alone indicates the transfers that should be made to correct charges to the wrong appropriation made in that account. The transfers required should be promptly made on the next account current rendered after receipt of the analysis sheet, and not before.

43. Payments to discharged soldiers will be charged as follows: Pay proper to the fiscal year in which it accrued; commutation of subsistence, travel pay, retained pay and clothing to the fiscal year in which the man is discharged.

CLERKS.

44. Paymaster's clerks will not be allowed to be interested in any manner whatever, either directly or indirectly, in any account to be paid by the Pay Department of the Army; nor will they be permitted to undertake or assist in the collection of claims. No excuse of ignorance of his clerk's actions will be allowed in favor of a Paymaster.

45. An order to a Paymaster to travel will not cover transportation for a clerk.

46. A Paymaster's clerk will, as a rule, be paid by the Paymaster who employs him; if paid by another, the certificate of the employing Paymaster that service has been rendered for the period covered by the account will be required.

47. When a Paymaster is on leave, his clerk will be assigned to duty by the Chief Paymaster.

CLOTHING.

(See A. R. 1163 and 1181-1184.)

48. Act of May 15, 1872, requires that the amount of clothing drawn in excess of allowance for the time served, must be deducted from the pay of the soldier.

49. When enlisted men are retained in service beyond the terms of their enlistment, awaiting trial by court-martial, or under sentence of court-martial, their clothing accounts should be computed at the rate allowed for the last year of service, to actual date of discharge, as expressed in their final statements, unless forfeited by the terms of the sentence or by law and regulations.

50. Musicians, West Point band, have the same clothing allowance as band sergeants of infantry.

51. Band sergeants and musicians have the same clothing allowance as company sergeants and privates of their respective arms of service.

COMMUTATION OF QUARTERS.

(See A. R. 1336-1342.)

52. The law fixes the monthly commutation allowance of the general at \$125 and the lieutenant general at \$100. For other grades the allowance will be determined according to the number of rooms, which, up to July 1, 1878, governed in the matter of hiring quarters, to wit, \$12 per month per room, as follows: For a major general, 6 rooms; for a brigadier general or colonel, 5 rooms; for a lieutenant colonel or major, 4 rooms; for a captain or chaplain, 3 rooms; for a lieutenant, 2 rooms.

53. Commutation of quarters will be paid by the senior disbursing paymaster at the station for which it is claimed; or, if there be no Paymaster there, by the Chief Paymaster of the Department or by a subordinate whom he may designate.

54. When a Paymaster is relieved from duty at a station, or in case of anticipated prolonged absence therefrom, he will furnish his successor, or, if the station be broken up, his Chief Paymaster with a certified statement setting forth the name and grade of each officer who is reported upon his list as receiving commutation at the time, together with the number and date of the voucher with which the officer's order entitling him to commutation is filed.

55. An officer "in arrest" and on the military duty of attending a court-martial trial (his own), and obeying the orders of the court, is entitled to commutation of quarters; the trial being held at a place where there are no public quarters.

DEPOSITS.

(See R. S. 1305-1308 and A. R. 1371-1378.)

56. Paymasters will forward with their accounts for the month an abstract of soldiers' deposits, if any, received by them during such period. The abstracts will set forth the name, company, and regiment of each depositor, with date and amount of deposit. The gross amount of the abstract will be carried to the account current under the appropriation of "Pay of the Army" for the fiscal year in which the deposits were received. This amount may be disbursed by the Paymaster under the same appropriation. Deposits and interest thereon, paid on final statements, will be charged by the Paymaster to "Pay of the Army" for the fiscal year in which the soldier is discharged. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made.

DESERTERS.

(See A. R. 126-134.)

57. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment.

DISCHARGE AND FINAL STATEMENTS.

(See A. R. 144, 150, 153, and 1382-1388.)

58. Collections on final statements on account of purchase of discharge should be noted separately on the abstract of collections, with full data as to the purchase, in order that a proper record of the amount received on such account may be kept.

59. Paymasters are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth.

60. When doubt exists as to the identity of a soldier presenting discharge papers for payment, Paymasters are authorized to telegraph to the officer who signed notification of discharge for verification of same.

61. When a soldier can not be discharged at the expiration of his term of enlistment and is from necessity retained in the service beyond that time, because of the situation or nature of service of his company, or for trial for an offense committed during his term, he is entitled to pay to include the date of his discharge.

62. When certificates of discharge are lost, application for payment is to be made to the Auditor for the War Department.

PAYMENTS TO OFFICERS.

(See A. R. 1298-1313.)

63. The 10 per cent increase for length of service is computed from date of acceptance of appointment. Officers are entitled to count their full time as officers of volunteers, or as enlisted men, regular or volunteer, in computing their service for longevity pay.

64. A cadet sentenced to suspension without pay for a year, is nevertheless entitled to count the time so suspended in computation of longevity pay.

65. Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.

66. Regimental staff officers accepting recruiting or similar details, which will remove them from the discharge of their staff duties for any considerable time, will be viewed as vacating their staff appointments from the date of acceptance of such detail; but this will not prevent the detail of regimental staff officers on courts-martial, boards, or other kindred duties in cases where it will be for the public interest to make the detail.

67. Paymasters may withhold pay of officers of the Army under sec. 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War.

PAY DURING ABSENCE.

68. The laws affecting pay of officers during leave of absence, will be found in sec. 1265, Revised Statutes, and the act of July 28, 1876; also see A. R. 1314-1320 and A. R. 67.

69. Graduates of the Military Academy are entitled to full pay from the date of graduation to the date of their acceptance of and qualification under their commissions, and during their graduation leave, in accordance with the uniform practice which has prevailed since the establishment of the Military Academy.

70. Leave of absence may be granted by the superintendent, under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the Academy, for the entire period of the suspension of the ordinary academic studies, without deduction from pay or allowances.

71. An officer on leave ordered to return to his post as a witness before a court-martial, who remains there on duty, relinquishing the remainder of his leave, is on a status of duty from date of receipt by him of the order to return to his post.

PAYMENTS BY CHECK OR CURRENCY.

(See A. R. 1348-1364.)

72. The paymaster will personally place in each envelope the exact amount of money due the soldier, seal the same, see that the name of the soldier and amount inclosed are marked on the envelope, and that the individual checks and the sealed envelopes are inclosed in one sealed package, upon the outside of which will be indorsed:

- (1) The name of the organization.
- (2) The number of checks.
- (3) The number of sealed envelopes.
- (4) Total amount of pay due less deposits, \$——, and remitted—
- (a) By check—\$——. (b) By currency—\$——.
- (5) The signature of the paymaster.

All the packages containing checks and sealed envelopes for the several organizations, completed and indorsed as above, will be made up into one parcel and sealed by the paymaster. Upon the outside will be marked the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the paymaster will append thereto his signature.

The consolidated package thus marked and addressed to the commanding officer will be turned over to the quartermaster, who will forward same by express to its destination.

The following are specimen indorsements:

FOR THE COMMANDING OFFICER,

Fort Leavenworth, Kansas.

Contents of this package: The pay, less deposits, due for month of September, 1896, for—

N. C. O. and band, 20th Infantry.
Co. A, 20th Infantry.

" B, " "
" C, " "
" D, " "
" E, " "
" F, " "
" G, " "
" H, " "

Troop A, 6th Cavalry.

" B, " "
" C, " "
" D, " "

Hospital Corps Detachment.
Post N. C. Staff.

In making up the contents of this package the provisions of General Orders No. 31, Adjutant General's Office, of 1896, have been complied with.

JOHN SMITH, *Major and Paymaster.*

PAY FOR TROOP F, 8TH CAVALRY,
September, 1896.

CONTENTS.

43 sealed envelopes	\$1,000 00
17 checks	563 18
60 remittances	\$1,563 18

JOHN SMITH,
Major and Paymaster.

PRIVATE JOSEPH THOMPSON,
Co. A, 20th Infantry.

CONTENTS.

\$14.75 in currency.

PAYMENTS TO ENLISTED MEN.

(See A. R. 1348-1364 and 1389, 945, 1381, and 260.)

73. Acting hospital stewards are entitled to pay as such from date of their detail by the Secretary of War.

74. If, from the record on the rolls, a soldier is disqualified from receiving pay at date of muster, no payment can be made to him on the muster rolls of that date.

75. Balances due from the United States to deceased persons are payable only at the Treasury, and not by disbursing officers.

76. Time absent without leave in a prior muster period for which payment has been made, should not be dropped from time for which pay is due on a subsequent roll.

77. When the aggregate of small errors on any vouchers exceeds 20 cents, it should be noted and disallowed.

RETIRED ENLISTED MEN.

(See A. R. 136-139.)

78. The authorized pay and allowances of retired enlisted men will be paid them monthly by the Pay Department. Their pay will be three-fourths of the monthly pay allowed them by law in the grade held when retired, including reenlistment and continuous-service pay then received. No

deductions will be made except the monthly tax of 12½ cents for support of the Soldiers' Home. They are not entitled to commutation for fuel or quarters, but will receive \$9.50 per month in lieu of allowance for subsistence and clothing. They are entitled to active pay to include the date of retirement. Blank pay accounts will be furnished them by the Paymasters who are assigned to pay them.

79. Vouchers should not fail to show the number of years for which continuous-service pay is charged.

ADDITIONAL PAY OF ENLISTED MEN.

(See. A. R. 1366-1370.)

80. The period within which soldiers may reenlist with the benefits conferred by secs. 1282 and 1284, Revised Statutes, is three months.

81. Reenlistment pay, under sec. 1282, Revised Statutes, and act of August 1, 1894, will be allowed to all enlisted men at the rate of pay provided for the fifth year of continuous service. During the third year of a soldier's first term of service, he will receive the \$1 per month provided for by sec. 1281, Revised Statutes. Should he again enter the service, within three months from date of discharge, he will receive during the fourth year of continuous service, the \$2 per month, and during the fifth, the \$3 per month provided for by said section. No pay will be retained. This reenlistment pay, having been once earned, will be paid to the soldier during all subsequent service, whatever period of time may intervene between reenlistment and prior discharge.

82. Enlisted men who have been honorably discharged from the Marine Corps and have enlisted in the Army within three months thereafter, are regarded as having been continuously in the service, and entitled to all the advantages it confers under the laws.

83. When the soldier is able and willing to serve out his term, but has had his service closed or interrupted by the action of the Government, as in case of supernumeraries, etc., and he is then reenlisted within three months after discharge, he is entitled to the increase after five years' service.

84. The additional pay allowed for reenlistment, or for certificate of merit, is to be included in computation of travel pay, and in the forfeiture of "a month's pay" by sentence of court-martial.

85. A. R. 148 will be considered as qualifying A. R. 1369 to the extent that, if, after due notice to a soldier of the character intended to be given him on his discharge, and that the words "service not honest and faithful" would be noted on his final statements, the soldier declines to apply for redress in the manner provided for in A. R. 148, his status is the same as though a board of officers had been convened and found the service not honest and faithful. Following the remark on the final statements, "service not honest and faithful," should appear the words "right to apply for redress expressly waived," or "approved finding of a board of officers," as the case may be.

86. A general court-martial before which an enlisted man is being tried, is charged with a knowledge of the time of expiration of his term of enlistment, and a sentence imposing imprisonment until, or beyond, the expiration of his term of enlistment, is done "expressly."

87. Retained pay accruing prior to July 1, 1890, will in no event become interest-bearing. Should there be withheld subsequently to June 30, 1890, in the enlistment year embracing that date, an aggregate of retained pay equal to or exceeding \$5, such sum will bear interest from the end of that enlistment year. No deposit of retained pay will be interest-bearing which does not remain six months on deposit after the end of the enlistment year in which it accrues.

88. Unless the final statements show the contrary, Paymasters will infer, from date of the soldier's enlistment, the dates from which interest will be computed on retained pay.

INDIAN SCOUTS.

89. Indian scouts are considered entitled to the benefits accorded by secs. 1281, 1282, and 1284, Revised Statutes, *whenver the periods of enlistment and continuous service* are such as are contemplated by those sections. No deduction will be made for Soldiers' Home, temporary troops being exempted by sec. 4819 of the Revised Statutes.

MILEAGE AND TRAVELING EXPENSES TO OFFICERS.

(See A. R. 68, 776, 1321-1335.)

90. The fact that the most direct route from one point to another passes through Canadian territory, is no bar to its being considered a traveled route under the law governing the payment of mileage.

91. If roads are shown to be impracticable, they cease to be the "shortest usually traveled route" within the meaning of the law, and the measure of the allowance must necessarily be the shortest traveled route at the time.

92. Travel under orders with one enlisted man or more is regarded as "travel with troops," but conducting an insane soldier when there is no other enlisted man in the party, is not so regarded.

93. An officer may not charge for transportation of baggage, but may charge for a stateroom on a steamer.

94. An order directing troops to be paid, and the same arrangements to continue for future payments, is not a specific order authorizing payment of mileage.

TRAVELING ALLOWANCES TO ENLISTED MEN.

(See A. R. 1385.)

95. When a soldier is discharged from the service (except by way of punishment for an offense), he shall be allowed transportation and subsistence from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service. The Government may furnish the same in kind, but in case it shall not do so, he shall be allowed travel pay and commutation of subsistence of such time as may be sufficient for him to travel from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service, computed at the rate of one day for every twenty miles.

96. Traveling allowances of a soldier honorably discharged can not be stopped for any indebtedness of his to the Government.

97. Retired enlisted men are not entitled to traveling allowances, but are entitled to transportation in kind to their homes.

98. A soldier will not be entitled to traveling allowances when discharged—

- (1) On account of promotion.
- (2) On account of transfer.
- (3) On his own application, whether by way of favor, by purchase, as a veteran, or after three years and three months service.
- (4) While in the hands of civil authority under sentence of imprisonment.
- (5) By order of the Secretary of War for disability caused by his own misconduct.
- (6) By way of punishment for an offense.

99. Acting hospital stewards, when discharged as such, will receive travel pay appropriate to that grade.

STOPPAGES AND FORFEITURES.

(See A. R. 1390, 1343, and 943, 945, 948, 951, 953.)

100. An officer who refunds money to the Government by payment to an Army Paymaster will be furnished receipts in duplicate by the latter for the amount paid, and will forthwith forward one of the receipts, with a letter of transmittal showing his address, to the Paymaster General. Any such receipts forwarded to the Paymaster General's office by a Paymaster will be returned to him. Paymasters will notify the Paymaster General immediately, by letter, of all refundments made to them by officers, giving the name of the officer and the voucher on account of which refundment is made.

101. An officer who is dropped by the President from the rolls of the Army, for absence from duty three months without leave, shall forfeit all pay due or to become due. (R. S., 1266.)

102. When an officer is under stoppage of pay by sentence of general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time.

103. An officer suspended from rank and command does not thereby forfeit pay.

104. A soldier enlisting while a deserter and afterwards restored to duty on first enlistment, must refund all pay and money allowances received during the fraudulent enlistment, unless relieved therefrom by order of the Secretary of War, on the recommendation of his company and regimental commanders.

105. The additional pay per month allowed enlisted men for reenlistment and continuous service, by secs. 1281, 1282, and 1284, Revised Statutes, and that allowed for certificate of merit, are included in the stoppage of pay by sentence of court-martial.

106. To avoid delay and cost to parties injured, Paymasters may turn over to them the amounts collected in their favor, under the 54th Article of War, taking receipt therefor at the foot of the roll, deducting the amount so turned over from the footing of the stoppage column and carrying the balance only of the stoppages to Army Paymaster's Collections.

107. A paymaster who erroneously overpays a soldier and is reimbursing himself from the subsequent earnings of the soldier by monthly stoppages, must lose the unrecovered amount of the overpayment if the soldier deserts, for then all sums due the deserter are forfeited to the United States and can not be applied to the benefit of the Paymaster.

108. No liability of the payor of a check operates to relieve the drawer from the obligation of determining the identity of the payee to whom he issues a check.

109. No trustee process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States.

110. The proper authorities have the undoubted right to stop from the pay earned by a soldier in a new enlistment, such sums as may be necessary to reimburse the United States for his indebtedness in a prior enlistment.

111. Payments on post exchange or laundry rolls will not be made by Paymasters.

112. Stoppage can not be made from the pay of a soldier to reimburse a company fund.

113. The nature of the property for which a stoppage is made to reimburse the United States must be clearly stated to enable the collection to be properly disposed of.

114. Dues to a company tailor or shoemaker, when charged on the rolls and collected, should be turned over to the party to whom it is due, taking his receipt therefor at the foot of the roll, as in the case of collections on account of damage to private parties.

CHARGES ON ROLLS FOR TRANSPORTATION AND SUBSISTENCE.

115. Whenever charges on account of transportation and subsistence while traveling appear on muster and pay rolls, the number, date, and source of the order directing the same, together with the names of the officers furnishing the transportation and subsistence and the dates thereof, and the points of travel involved, must in every instance be indicated in the column of "Remarks" in the following or similar manner: Due U. S., transportation, Boston, Mass., to Omaha, Nebr., furnished by Capt. Doe, A. Q. M., April 1, 1892, on S. O. 36, Dept. of the East, March 29, 1892, \$26.78; also commutation of rations, furnished by Capt. Roe, A. C. S., for three days (from April 1, inclusive), \$4.50.

116. The basis of all charges entered against enlisted men under the head of subsistence on muster and pay rolls will be shown in concise notations in the column of "Remarks." If the amount stopped is on account of sales on credit under A. R. 1285 and 1289, the notation will be "credit sales, Subsistence Department;" if on account of refundment of commutation, the notation will be "refundment of commutation, Subsistence Army, 189-;" if on account of difference in cost of rations issued, the notation will be "increased cost of rations, Subsistence Army, 189-;" giving such year of appropriation in each case as the subsistence officer who requests the notation to be made shall indicate. If the charge consists of two or more stoppages, the amount of each must be separately shown. Commissaries who may request stoppages to be made will furnish company commanders with full statements of the facts connected with the stoppages, and will

give them the proper notations to be made in the column of remarks. Paymasters in making transfers to disbursing commissaries under A. R. 1290, will include in the invoice (Form No. 3, Subsistence Department) not only the collections on account of credit sales, but all other collections which are to be credited to the appropriation "Subsistence of the Army" which is available for the fiscal year current at the time the transfer is made, observing with particularity the directions printed in the headings of the invoice, which require that a collection other than credit sales shall be entered in the name of the individual from whom the collection was made, giving the notation which appears on the pay rolls. They will deposit to the credit of the Treasurer of the United States, *i. e.*, take up on abstract of collections, all collections, except credit sales, which pertain to an appropriation "Subsistence of the Army" for fiscal year which has expired.

VETERINARY SURGEONS.

117. Veterinary surgeons will be paid for monthly periods on the blank forms used for officers' pay accounts (Form No. 3), the commanding officer of the regiment or detachment in each case certifying thereon as follows: "This account is correct and just, and covered by an appointment from the Secretary of War in force for the time."

118. A veterinary surgeon, while on leave, is entitled to full pay, unless the leave has been granted on condition that it should be without pay, or with less than the full amount of pay. Veterinary surgeons are not entitled to travel pay on discharge; they will be borne on the rolls of the field and staff; name, date of commencement of service, and grade being stated.

WITNESSES.

(See A. R. 962-966.)

119. A witness whose deposition is required to be taken before an officer (either within or without the United States) to be in evidence before a court-martial, in conformity with law, is entitled to be paid the fees and expenses authorized by the Regulations to be paid to witnesses before courts-martial.

120. The cost of depositions under A. R. 649, is payable by the Quartermaster's Department.

121. A civilian witness who attends a court-martial in obedience to a summons, but who declines to testify, is entitled to his fees and expenses.

122. The certificate of the officer constituting a summary court will be accepted in lieu of that of a judge advocate, as a proper authentication of a witness's account, and payment will be made in accordance with the provisions of paragraphs 962 and 963 A. R.

123. Table of Pay Allowed by Law to Officers of the Army.

PAY OF OFFICERS IN ACTIVE SERVICE. *

GRADE.	PAY OF GRADE.		MONTHLY PAY.			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
			10 per ct.	20 per ct.	30 per ct.	40 per ct.
Lieutenant General	\$11,000	\$916.67				
Major General	7,500	625.00				
Brigadier General	5,500	458.33				
Colonel	3,500	291.67	\$320.83	\$350.00	\$375.00	\$375.00
Lieutenant Colonel	3,000	250.00	275.00	300.00	325.00	333.33
Major	2,500	208.33	229.17	250.00	270.83	291.67
Captain, mounted	2,000	166.67	183.33	200.00	216.67	233.33
Captain, not mounted	1,800	150.00	165.00	180.00	195.00	210.00
Regimental adjutant	1,800	150.00	165.00	180.00	195.00	210.00
Regimental quartermaster	1,800	150.00	165.00	180.00	195.00	210.00
1st Lieutenant, mounted	1,600	133.33	146.67	160.00	173.33	186.67
1st Lieutenant, not mounted	1,500	125.00	137.50	150.00	162.50	175.00
2d Lieutenant, mounted	1,500	125.00	137.50	150.00	162.50	175.00
2d Lieutenant, not mounted	1,400	116.67	128.33	140.00	151.67	163.33
Chaplain	1,500	125.00	137.50	150.00	162.50	175.00

* For law establishing the present rates of pay, see secs. 1261, 1262, 1263, and 1274, R. S.

† The maximum pay of a Colonel is by law \$4,500 per annum. [Sec. 1267, R. S.]

‡ The maximum pay of a Lieutenant Colonel is by law \$4,000 per annum. [Sec. 1267, R. S.]

Table of Pay Allowed by Law to Officers of the Army—Continued.
PAY OF RETIRED OFFICERS. *

GRADE.	PAY OF GRADE.		MONTHLY PAY.			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
Lieutenant General.....	\$8,250	\$687.50				
Major General.....	5,625	468.75				
Brigadier General.....	4,125	343.75				
Colonel.....	2,625	218.75	\$240.62	\$262.50	\$281.25	\$281.25
Lieutenant Colonel.....	2,250	187.50	206.25	225.00	243.75	250.00
Major.....	1,875	156.25	171.87	187.50	203.12	218.75
Captain, mounted.....	1,500	125.00	137.50	150.00	162.50	175.00
Captain, not mounted.....	1,350	112.50	123.75	135.00	146.25	157.50
1st Lieutenant, mounted.....	1,200	100.00	110.00	120.00	130.00	140.00
1st Lieutenant, not mounted.....	1,125	93.75	103.12	112.50	121.87	131.25
2d Lieutenant, mounted.....	1,125	93.75	103.12	112.50	121.87	131.25
2d Lieutenant, not mounted.....	1,050	87.50	96.25	105.00	113.75	122.50
Chaplain.....	1,350	112.50	123.75	135.00	146.25	157.50

* For law establishing the present rates of pay, see secs. 1261, 1262, 1263, and 1274, R. S.

NOTES.

1. An Aid to a Major General is allowed \$200 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

2. An Aid to a Brigadier General is allowed \$150 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

3. An Acting Commissary of Subsistence is allowed \$100 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

4. Assistant Surgeons are entitled to pay of Captain after five years' service [*Act June 23, 1874, sec. 4.*], service to be reckoned from date of acceptance of appointment or commission.—[*Decision of Second Comptroller, September 26, 1884.*]

5. Retired officers receive 75 per cent of pay (salary and increase) of their rank.—[*Act July 15, 1870, sec. 24.*] Sec. 1274, R. S.

6. A retired Chaplain receives 75 per cent of the pay (salary and increase) of his rank (Captain, not mounted). Sec. 1122, R. S.

7. The officer in charge of the public buildings and grounds (Washington) has, while so serving, the rank, pay, and emoluments of a Colonel.—[*Act March 3, 1873, sec. 1.*]

8. For additional pay as mounted officers, see A. R., 1301, 1895.

9. Officers of the line detailed by the Secretary of War as Assistant Inspectors General have allowances of cavalry officers of their respective grades. [*Act June 23, 1874.*]

10. The principal assistant in the Ordnance Bureau of the War Department shall receive a compensation, including pay and emoluments, not exceeding that of a Major of Ordnance.—[*Act February 27, 1877.*]

11. An Acting Judge Advocate, detailed by the Secretary of War, is entitled to the pay and allowances of Captain of Cavalry.—[*Act July 5, 1884.*]

12. Retired officers detailed for duty at colleges under the act of November 3, 1893, entitled to full pay. Those detailed under other laws *not* entitled.—[*Act August 6, 1894.*]

REMARKS.

Mileage, at the rate of *four* cents per mile, over shortest usually traveled routes and, in addition thereto, the cost of transportation actually paid by the officer over the route or routes, exclusive of parlor-car fare or sleeping-car fare and transfers. For travel over free and bond-aided Pacific railroads, transportation in kind must be obtained from the Quartermaster's Department.—[*General Orders, No. 69, Adjutant General's Office, series of 1890.*]

Commutation of quarters to be paid by Pay Department, \$12 per month per room.—[*Act June 23, 1879.*]

The sums hereinbefore allowed shall be paid in monthly payments by the Paymaster.—[*Sec. 1268, R. S.*]

Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.

124. Pay of officers, cadets, chaplain, sword master, and teacher of music at the Military Academy.

Grade.	Grade or assimilated pay of—	Yearly pay.	Acts of Congress establishing present rates of pay.
Superintendent	Colonel	See preceding table.	June 12, 1858, sec. 1; July 15, 1870, sec. 24. [Sec. 1334, R. S.]
Commandant of Cadets.	Lieutenant Colonel		March 3, 1851, sec. 1; July 15, 1870, sec. 24. [Sec. 1335, R. S.]
Adjutant	Regimental Adjutant		August 7, 1876; March 31, 1884.
Treasurer, Quartermaster, and Commissary of Cadets.	Captain of Infantry and \$700 additional.		July 15, 1870, sec. 24.
Surgeon.	His grade in the Army		July 15, 1870, secs. 13 and 24; February 28, 1873. [Sec. 1336, R. S.]
Assistant Surgeon.	Colonel		1879, sec. 4.
Professor, of more than ten years' service at the Academy.	Lieutenant Colonel		March 1, 1893.
Associate Professor of Mathematics of more than ten years' service at the Academy.	Major		April 29, 1812, sec. 2; July 15, 1870, sec. 24. [Sec. 1337, R. S.]
Associate Professor of Mathematics of less than ten years' service.	Captain, mounted.		February 28, 1873. [Sec. 1336, R. S.]
Assistant professor	do		March 6, 1896.
Senior Assistant Instructor of Tactics	do	1,500	February 16, 1857, sec. 2. [Sec. 1338, R. S.]
Assistant Instructor of Tactics, commanding a Company of Cadets.	do		June 30, 1882.
Acting Assistant Professor	His grade in the Army	540	March 3, 1877.
Acting Assistant Instructor of Tactics.	do		
Instructors of Ordnance and Science of Gun- nery and of Practical Engineering.	Major	Teacher of Music	
Chaplain	Captain, mounted.		
Sword Master	\$540 per annum.		
Cadet	\$1,080 per annum.		

125. Table of monthly pay of enlisted men of the United States Army.

(Secs. 1102, 1277, and 1280 to 1284 R. S.; acts of June 16, 1890, February 27, 1893, August 1, 1894, August 6, 1894, and March 16, 1896.)

FIRST FIVE YEARS CONTINUOUS SERVICE.

YEAR IN EACH ENLISTMENT OF FIVE YEARS----	{	1st year.	2d year.	3d year.	4th year.	5th year.
YEAR IN EACH ENLISTMENT OF THREE YEARS--	{	1st year.	2d year.	3d year.	1st year.	2d year.
YEAR OF TOTAL CONTINUOUS SERVICE -----	{	1st year.	2d year.	3d year.	4th year.	5th year.
RANK AND SERVICE.						
COMPANY.						
Private—Artillery, Cavalry, and Infantry -----	}					(*)
Private—(Second class) Engineers and Ordnance-----						
Musician—Engineers, Artillery, and Infantry-----		\$13	\$13	\$14	\$15	\$16
Trumpeter—Cavalry-----						
Wagoner—Artillery, Cavalry, and Infantry-----	}	14	14	15	16	17
Artificer—Artillery and Infantry-----						
Corporal—Artillery, Cavalry, and Infantry-----	}	15	15	16	17	18
Blacksmith and Farrier—Cavalry-----						
Saddler—Cavalry-----						
Sergeant—Artillery, Cavalry, and Infantry-----		18	18	19	20	21
Private—(First class) Engineers and Ordnance-----		17	17	18	19	20
Corporal—Engineers and Ordnance-----		20	20	21	22	23
First Sergeant—Artillery, Cavalry, and Infantry-----		25	25	26	27	28
Sergeant—Engineers, Ordnance, and Signal Corps-----		34	34	35	36	37
Sergeants—(First class) Signal Corps-----		45	45	46	47	48
REGIMENT.						
Chief Trumpeter—Cavalry-----	}					
Principal Musician—Artillery and Infantry-----		22	22	23	24	25
Saddler Sergeant—Cavalry-----						
Chief Musician—Artillery, Cavalry, and Infantry-----		60	60	61	62	63
Sergeant Major—Artillery, Cavalry, and Infantry-----	}	23	23	24	25	26
Quartermaster Sergeant—Art., Cav., and Inf-----						
Serg. Major and Q'master Sergeant—Engineers-----		36	36	37	38	39
POST.						
Ordnance Sergeant-----	}					
Commissary Sergeant-----		34	34	35	36	37
Post Quartermaster Sergeant-----						
HOSPITAL CORPS.						
Hospital Steward-----		45	45	46	47	48
Acting Hospital Steward-----		25	25	26	27	28
Private-----		18	18	19	20	21

*The pay of a man who has ever served continuously more than five years and who reenters the service more than three months after discharge commences with amount stated in this column.

Table of monthly pay of enlisted men of the United States Army—Continued.

SECOND FIVE YEARS CONTINUOUS SERVICE.*

	\$2 EXTRA.				
YEAR IN EACH ENLISTMENT OF FIVE YEARS-----	1st year.	2d year.	3d year.	4th year.	5th year.
YEAR IN EACH ENLISTMENT OF THREE YEARS-----	3d year.	1st year.	2d year.	3d year.	1st year.
YEAR OF TOTAL CONTINUOUS SERVICE-----	6th year.	7th year.	8th year.	9th year.	10th year.
RANK AND SERVICE.					
COMPANY.					
Private—Artillery, Cavalry, and Infantry -----	\$18	\$18*	\$18	\$18	\$18
Private—(Second class) Engineers and Ordnance -----					
Musician - Engineers, Artillery, and Infantry -----					
Trumpeter—Cavalry -----	19	19	19	19	19
Wagoner—Artillery, Cavalry, and Infantry -----					
Artificer—Artillery and Infantry -----					
Corporal—Artillery, Cavalry, and Infantry -----	20	20	20	20	20
Blacksmith and Farrier—Cavalry -----					
Saddler—Cavalry -----					
Sergeant—Artillery, Cavalry, and Infantry -----	23	23	23	23	23
Private—(First class) Engineers and Ordnance -----	22	22	22	22	22
Corporal—Engineers and Ordnance -----	25	25	25	25	25
First Sergeant—Artillery, Cavalry and Infantry -----	30	30	30	30	30
Sergeant—Engineers, Ordnance, and Signal Corps -----	39	39	39	39	39
Sergeants—(First class) Signal Corps-----	50	50	50	50	50
REGIMENT.					
Chief Trumpeter—Cavalry -----	27	27	27	27	27
Principal Musician—Artillery and Infantry -----					
Saddler Sergeant—Cavalry -----					
Chief Musician—Artillery, Cavalry, and Infantry -----	65	65	65	65	65
Sergeant Major—Artillery, Cavalry, and Infantry -----	28	28	28	28	28
Quartermaster Sergeant—Art., Cav., and Inf. -----					
Serg. Major and Q'master Sergeant—Engineers-----	41	41	41	41	41
POST.					
Ordnance Sergeant -----	39	39	39	39	39
Commissary Sergeant -----					
Post Quartermaster Sergeant -----					
HOSPITAL CORPS.					
Hospital Steward -----	50	50	50	50	50
Acting Hospital Steward -----	30	30	30	30	30
Private -----	23	23	23	23	23

* For continuous service of more than ten years, an additional \$1 per month for each successive period of five years.

126. Pay of Veterinary Surgeons, Hospital Matrons, and Clerks and Messengers at Military Headquarters. [Act August 16, 1894.]

Veterinary Surgeon * (senior)	per month..	\$100
Veterinary Surgeon (junior)	per month..	75
Hospital Matron	per month..	10
Clerk, Class 1	per annum..	1,000
Clerk, Class 2	per annum..	1,100
Clerk, Class 3	per annum..	1,200
Messenger	per month..	60

* Only one Veterinary Surgeon, at \$75 per month, allowed each of the cavalry regiments, from the First to the Sixth Regiment, inclusive; two, one at \$100 and one at \$75 per month, allowed each of the Seventh, Eighth, Ninth, and Tenth Regiments; the senior in date of appointment entitled to the higher grade.

CLOTHING.—Will be settled six months after the date of enlistment, and thereafter on June 30 and December 31 of each year.—[A. R. 1181, 1895.] Balances found due United States to be charged soldier on muster-rolls of those dates. Balances due soldier to be carried forward on company books, credited to his current clothing account; any balance remaining due him at discharge to be credited on final statements.—[Sec. 1302, R. S.]

A certificate of merit entitles a soldier to \$2 per month additional pay, commencing on the date of rendering "distinguished service" and continuing through all subsequent service as an enlisted man.—[Sections 1216 and 1285, Revised Statutes, and Act of February 9, 1891.] The Court of Claims decided May 29, 1893, that the Act of February 9, 1891, is retroactive and entitles to pay from date of the service, not merely from the date of the act.

127. Table of Monthly Pay and Allowances to Enlisted Men on the Retired List, U. S. Army.

Rank.	Re- enlisted pay.	5 years' service.	10 years' service.	15 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster Sergeants.....	\$27.75	\$29.25	\$30.00	\$30.75
Ordnance Sergeants.....				
Commissary Sergeants.....				
ORDNANCE.				
Sergeants.....	27.75	29.25	30.00	30.75
Corporals.....	17.25	18.75	19.50	20.25
Privates, first class.....	15.00	16.50	17.25	18.00
Privates, second class.....	12.00	13.50	14.25	15.00
ENGINEERS.				
Sergeant Major.....	29.25	30.75	31.50	32.25
Quartermaster Sergeant.....				
Sergeant.....	27.75	29.25	30.00	30.75
Corporal.....	17.25	18.75	19.50	20.25
Musician.....	12.00	13.50	14.25	15.00
Private, first class.....	15.00	16.50	17.25	18.00
Private, second class.....	12.00	13.50	14.25	15.00
MILITARY ACADEMY BAND.				
Musicians, first class.....	27.75	29.25	30.00	30.75
Musicians, second class.....	17.25	18.75	19.50	20.25
Musicians, third class.....	15.00	16.50	17.25	18.00
SIGNAL CORPS.				
Sergeant, first class.....	36.00	37.50	38.25	39.00
Sergeant.....	27.75	29.25	30.00	30.75
Corporal.....	17.25	18.75	19.50	20.25
Private, first class.....	15.00	16.50	17.25	18.00
Private, second class.....	12.00	13.50	14.25	15.00
HOSPITAL CORPS.				
Hospital Stewards.....	36.00	37.50	38.25	39.00
Privates.....	15.75	17.25	18.00	18.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician.....	47.25	48.75	49.50	50.25
Sergeant Major.....	19.50	21.00	21.75	22.50
Quartermaster Sergeant.....				
Chief Trumpeter, Cavalry.....	18.75	20.25	21.00	21.75
Principal Musicians, Artillery and Infantry.....				
Saddler Sergeants, Cavalry.....	21.00	22.50	23.25	24.00
First Sergeants.....				
Sergeants.....	15.75	17.25	18.00	18.75
Corporals.....	13.50	15.00	15.75	16.50
Trumpeter, Cavalry.....	12.00	13.50	14.25	15.00
Musicians, Artillery and Infantry.....				
Privates.....	13.50	15.00	15.75	16.50
Blacksmith and Farrier, Saddler, Cavalry.....				
Artificers, Artillery and Infantry.....	12.75	14.25	15.00	15.75
Wagoner.....				

Monthly Pay and Allowances to Enlisted Men on the Retired List, U. S. Army—Continued.

Rank.	20 years' service.	25 years' service.	30 years' service.	35 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster Sergeants.....	\$31.50	\$32.25	\$33.00	\$33.75
Ordnance Sergeants.....				
Commissary Sergeants.....				
ORDNANCE.				
Sergeants.....	31.50	32.25	33.00	33.75
Corporals.....	21.00	21.75	22.50	23.25
Privates, first class.....	18.75	19.50	20.25	21.00
Privates, second class.....	15.75	16.50	17.25	18.00
ENGINEERS.				
Sergeant Major.....	33.00	33.75	34.50	35.25
Quartermaster Sergeant.....				
Sergeant.....	31.50	32.25	33.00	33.75
Corporal.....	21.00	21.75	22.50	23.25
Musician.....	15.75	16.50	17.25	18.00
Private, first class.....	18.75	19.50	20.25	21.00
Private, second class.....	15.75	16.50	17.25	18.00
MILITARY ACADEMY BAND.				
Musicians, first class.....	31.50	32.25	33.00	33.75
Musicians, second class.....	21.00	21.75	22.50	23.25
Musicians, third class.....	18.75	19.50	20.25	21.00
SIGNAL CORPS.				
Sergeant, first class.....	39.75	40.50	41.25	42.00
Sergeant.....	31.50	32.25	33.00	33.75
Corporal.....	21.00	21.75	22.50	23.25
Private, first class.....	18.75	19.50	20.25	21.00
Private, second class.....	15.75	16.50	17.25	18.00
HOSPITAL CORPS.				
Hospital Stewards.....	39.75	40.50	41.25	42.00
Privates.....	19.50	20.25	21.00	21.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician.....	51.00	51.75	52.50	53.25
Sergeant Major.....	23.25	24.00	24.75	25.50
Quartermaster Sergeant.....				
Chief Trumpeter, Cavalry.....	22.50	23.25	24.00	24.75
Principal Musicians, Artillery and Infantry.....				
Saddler Sergeants, Cavalry.....	24.75	25.50	26.25	27.00
First Sergeants.....				
Sergeants.....	19.50	20.25	21.00	21.75
Corporals.....	17.25	18.00	18.75	19.50
Trumpeter, Cavalry.....	15.75	16.50	17.25	18.00
Musicians, Artillery and Infantry.....				
Privates.....	17.25	18.00	18.75	19.50
Blacksmith and Farrier, Saddler, Cavalry.....				
Artificers, Artillery and Infantry.....	16.50	17.25	18.00	18.75
Wagoner.....				

General Service Clerks and Messengers rank, on retirement, as follows: Third class clerks as First Sergeants, 2d class clerks as Sergeants, 1st class clerks as Corporals, messengers as privates.—[*G. O. 54, 1896.*]

NOTE 1.—Deduct Soldiers' Home dues at regular bimonthly periods.

NOTE 2.—Additional pay for length of service does not accrue after retirement.

NOTE 3.—The sum of \$9.50 per month is granted in lieu of the allowance for subsistence and clothing.—[*Act March 16, 1896.*]

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Officers' Pay Tables.

Days.	Second Lieutenant, not mounted.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$116.67	\$128.33	\$140.00	\$151.67	\$163.33
1	\$3.89	\$4.28	\$4.67	\$5.06	\$5.44
2	7.78	8.56	9.33	10.11	10.89
3	11.67	12.83	14.00	15.17	16.33
4	15.56	17.11	18.67	20.22	21.78
5	19.44	21.39	23.33	25.28	27.22
6	23.33	25.67	28.00	30.33	32.67
7	27.22	29.94	32.67	35.39	38.11
8	31.11	34.22	37.33	40.44	43.56
9	35.00	38.50	42.00	45.50	49.00
10	38.89	42.78	46.67	50.56	54.44
11	42.78	47.06	51.33	55.61	59.89
12	46.67	51.33	56.00	60.67	65.33
13	50.56	55.61	60.67	65.72	70.78
14	54.44	59.89	65.33	70.78	76.22
15	58.33	64.17	70.00	75.83	81.67
16	62.22	68.44	74.67	80.89	87.11
17	66.11	72.72	79.33	85.94	92.56
18	70.00	77.00	84.00	91.00	98.00
19	73.89	81.28	88.67	96.06	103.44
20	77.78	85.56	93.33	101.11	108.89
21	81.67	89.83	98.00	106.17	114.33
22	85.56	94.11	102.67	111.22	119.78
23	89.44	98.39	107.33	116.28	125.22
24	93.33	102.67	112.00	121.33	130.67
25	97.22	106.94	116.67	126.39	136.11
26	101.11	111.22	121.33	131.44	141.56
27	105.00	115.50	126.00	136.50	147.00
28	108.89	119.78	130.67	141.56	152.44
29	112.78	124.06	135.33	146.61	157.89
30	116.67	128.33	140.00	151.67	163.33

Officers' Pay Tables—Continued.

Days.	First Lieutenant, not mounted ; Second Lieutenant, mounted ; Chaplain.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$125.00	\$137.50	\$150.00	\$162.50	\$175.00
1	\$4.17	\$4.58	\$5.00	\$5.42	\$5.83
2	8.33	9.17	10.00	10.83	11.67
3	12.50	13.75	15.00	16.25	17.50
4	16.67	18.33	20.00	21.67	23.33
5	20.83	22.92	25.00	27.08	29.17
6	25.00	27.50	30.00	32.50	35.00
7	29.17	32.08	35.00	37.92	40.83
8	33.33	36.67	40.00	43.33	46.67
9	37.50	41.25	45.00	48.75	52.50
10	41.67	45.83	50.00	54.17	58.33
11	45.83	50.42	55.00	59.58	64.17
12	50.00	55.00	60.00	65.00	70.00
13	54.17	59.58	65.00	70.42	75.83
14	58.33	64.17	70.00	75.83	81.67
15	62.50	68.75	75.00	81.25	87.50
16	66.67	73.33	80.00	86.67	93.33
17	70.83	77.92	85.00	92.08	99.17
18	75.00	82.50	90.00	97.50	105.00
19	79.17	87.08	95.00	102.92	110.83
20	83.33	91.67	100.00	108.33	116.67
21	87.50	96.25	105.00	113.75	122.50
22	91.67	100.83	110.00	119.17	128.33
23	95.83	105.42	115.00	124.58	134.17
24	100.00	110.00	120.00	130.00	140.00
25	104.17	114.58	125.00	135.42	145.83
26	108.33	119.17	130.00	140.83	151.67
27	112.50	123.75	135.00	146.25	157.50
28	116.67	128.33	140.00	151.67	163.33
29	120.83	132.92	145.00	157.08	169.17
30	125.00	137.50	150.00	162.50	175.00

Officers' Pay Tables—Continued.

Days.	First Lieutenant, mounted.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$133.33	\$146.67	\$160.00	\$173.33	\$186.67
1	\$4.44	\$4.89	\$5.33	\$5.78	\$6.22
2	8.89	9.78	10.67	11.56	12.44
3	13.33	14.67	16.00	17.33	18.67
4	17.78	19.56	21.33	23.11	24.89
5	22.22	24.44	26.67	28.89	31.11
6	26.67	29.33	32.00	34.67	37.33
7	31.11	34.22	37.33	40.44	43.56
8	35.56	39.11	42.67	46.22	49.78
9	40.00	44.00	48.00	52.00	56.00
10	44.44	48.89	53.33	57.78	62.22
11	48.89	53.78	58.67	63.56	68.44
12	53.33	58.67	64.00	69.33	74.67
13	57.78	63.56	69.33	75.11	80.89
14	62.22	68.44	74.67	80.89	87.11
15	66.67	73.33	80.00	86.67	93.33
16	71.11	78.22	85.33	92.44	99.56
17	75.56	83.11	90.67	98.22	105.78
18	80.00	88.00	96.00	104.00	112.00
19	84.44	92.89	101.33	109.78	118.22
20	88.89	97.78	106.67	115.56	124.44
21	93.33	102.67	112.00	121.33	130.67
22	97.78	107.56	117.33	127.11	136.89
23	102.22	112.44	122.67	132.89	143.11
24	106.67	117.33	128.00	138.67	149.33
25	111.11	122.22	133.33	144.44	155.56
26	115.56	127.11	138.67	150.22	161.78
27	120.00	132.00	144.00	156.00	168.00
28	124.44	136.89	149.33	161.78	174.22
29	128.89	141.78	154.67	167.56	180.44
30	133.33	146.67	160.00	173.33	186.67

Officers' Pay Tables—Continued.

Days.	Captain, not mounted; Regimental Adjutant and Quartermaster.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$150.00	\$165.00	\$180.00	\$195.00	\$210.00
1	\$5.00	\$5.50	\$6.00	\$6.50	\$7.00
2	10.00	11.00	12.00	13.00	14.00
3	15.00	16.50	18.00	19.50	21.00
4	20.00	22.00	24.00	26.00	28.00
5	25.00	27.50	30.00	32.50	35.00
6	30.00	33.00	36.00	39.00	42.00
7	35.00	38.50	42.00	45.50	49.00
8	40.00	44.00	48.00	52.00	56.00
9	45.00	49.50	54.00	58.50	63.00
10	50.00	55.00	60.00	65.00	70.00
11	55.00	60.50	66.00	71.50	77.00
12	60.00	66.00	72.00	78.00	84.00
13	65.00	71.50	78.00	84.50	91.00
14	70.00	77.00	84.00	91.00	98.00
15	75.00	82.50	90.00	97.50	105.00
16	80.00	88.00	96.00	104.00	112.00
17	85.00	93.50	102.00	110.50	119.00
18	90.00	99.00	108.00	117.00	126.00
19	95.00	104.50	114.00	123.50	133.00
20	100.00	110.00	120.00	130.00	140.00
21	105.00	115.50	126.00	136.50	147.00
22	110.00	121.00	132.00	143.00	154.00
23	115.00	126.50	138.00	149.50	161.00
24	120.00	132.00	144.00	156.00	168.00
25	125.00	137.50	150.00	162.50	175.00
26	130.00	143.00	156.00	169.00	182.00
27	135.00	148.50	162.00	175.50	189.00
28	140.00	154.00	168.00	182.00	196.00
29	145.00	159.50	174.00	188.50	203.00
30	150.00	165.00	180.00	195.00	210.00

Officers' Pay Tables—Continued.

Days.	Captain mounted.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$166. 67	\$183. 33	\$200. 00	\$216. 67	\$233. 33
1	\$5. 56	\$6. 11	\$6. 67	\$7. 22	\$7. 78
2	11. 11	12. 22	13. 33	14. 44	15. 56
3	16. 67	18. 33	20. 00	21. 67	23. 33
4	22. 22	24. 44	26. 67	28. 89	31. 11
5	27. 78	30. 56	33. 33	36. 11	38. 89
6	33. 33	36. 67	40. 00	43. 33	46. 67
7	38. 89	42. 78	46. 67	50. 56	54. 44
8	44. 44	48. 89	53. 33	57. 78	62. 22
9	50. 00	55. 00	60. 00	65. 00	70. 00
10	55. 56	61. 11	66. 67	72. 22	77. 78
11	61. 11	67. 22	73. 33	79. 44	85. 56
12	66. 67	73. 33	80. 00	86. 67	93. 33
13	72. 22	79. 44	86. 67	93. 89	101. 11
14	77. 78	85. 56	93. 33	101. 11	108. 89
15	83. 33	91. 67	100. 00	108. 33	116. 67
16	88. 89	97. 78	106. 67	115. 56	124. 44
17	94. 44	103. 89	113. 33	122. 78	132. 22
18	100. 00	110. 00	120. 00	130. 00	140. 00
19	105. 56	116. 11	126. 67	137. 22	147. 78
20	111. 11	122. 22	133. 33	144. 44	155. 56
21	116. 67	128. 33	140. 00	151. 67	163. 33
22	122. 22	134. 44	146. 67	158. 89	171. 11
23	127. 78	140. 56	153. 33	166. 11	178. 89
24	133. 33	146. 67	160. 00	173. 33	186. 67
25	138. 89	152. 78	166. 67	180. 56	194. 44
26	144. 44	158. 89	173. 33	187. 78	202. 22
27	150. 00	165. 00	180. 00	195. 00	210. 00
28	155. 56	171. 11	186. 67	202. 22	217. 78
29	161. 11	177. 22	193. 33	209. 44	225. 56
30	166. 67	183. 33	200. 00	216. 67	233. 33

Officers' Pay Tables—Continued.

Days.	Major.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$208.33	\$229.17	\$250.00	\$270.83	\$291.67
1	\$6.94	\$7.64	\$8.33	\$9.03	\$9.72
2	13.89	15.28	16.67	18.06	19.44
3	20.83	22.92	25.00	27.08	29.17
4	27.78	30.56	33.33	36.11	38.89
5	34.72	38.19	41.67	45.14	48.61
6	41.67	45.83	50.00	54.17	58.33
7	48.61	53.47	58.33	63.19	68.06
8	55.56	61.11	66.67	72.22	77.78
9	62.50	68.75	75.00	81.25	87.50
10	69.44	76.39	83.33	90.28	97.22
11	76.39	84.03	91.67	99.31	106.94
12	83.33	91.67	100.00	108.33	116.67
13	90.28	99.31	108.33	117.36	126.39
14	97.22	106.94	116.67	126.39	136.11
15	104.17	114.58	125.00	135.42	145.83
16	111.11	122.22	133.33	144.44	155.56
17	118.06	129.86	141.67	153.47	165.28
18	125.00	137.50	150.00	162.50	175.00
19	131.94	145.14	158.33	171.53	184.72
20	138.89	152.78	166.67	180.56	194.44
21	145.83	160.42	175.00	189.58	204.17
22	152.78	168.06	183.33	198.61	213.89
23	159.72	175.69	191.67	207.64	223.61
24	166.67	183.33	200.00	216.67	233.33
25	173.61	190.97	208.33	225.69	243.06
26	180.56	198.61	216.67	234.72	252.78
27	187.50	206.25	225.00	243.75	262.50
28	194.44	213.89	233.33	252.78	272.22
29	201.39	221.53	241.67	261.81	281.94
30	208.33	229.17	250.00	270.83	291.67

Officers' Pay Tables—Continued.

Days.	Lieutenant Colonel.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$250.00	\$275.00	\$300.00	\$325.00	\$333.33
1	\$8.33	\$9.17	\$10.00	\$10.83	\$11.11
2	16.67	18.33	20.00	21.67	22.22
3	25.00	27.50	30.00	32.50	33.33
4	33.33	36.67	40.00	43.33	44.44
5	41.67	45.83	50.00	54.17	55.56
6	50.00	55.00	60.00	65.00	66.67
7	58.33	64.17	70.00	75.83	77.78
8	66.67	73.33	80.00	86.67	88.89
9	75.00	82.50	90.00	97.50	100.00
10	83.33	91.67	100.00	108.33	111.11
11	91.67	100.83	110.00	119.17	122.22
12	100.00	110.00	120.00	130.00	133.33
13	108.33	119.17	131.00	140.83	144.44
14	116.67	128.33	140.00	151.67	155.56
15	125.00	137.50	150.00	162.50	166.67
16	133.33	146.67	160.00	173.33	177.78
17	141.67	155.83	170.00	184.17	188.89
18	150.00	165.00	180.00	195.00	200.00
19	158.33	174.17	190.00	205.83	211.11
20	166.67	183.33	200.00	216.67	222.22
21	175.00	192.50	210.00	227.50	233.33
22	183.33	201.67	220.00	238.33	244.44
23	191.67	210.83	230.00	249.17	255.56
24	200.00	220.00	240.00	260.00	266.67
25	208.33	229.17	250.00	270.83	277.78
26	216.67	238.33	260.00	281.67	288.89
27	225.00	247.50	270.00	292.50	300.00
28	233.33	256.67	280.00	303.33	311.11
29	241.67	265.83	290.00	314.17	322.22
30	250.00	275.00	300.00	325.00	333.33

Officers' Pay Tables—Continued.

Days.	Colonel.			
		5 years' service.	10 years' service.	15 and 20 years' service.
	\$291.67	\$320.83	\$350.00	\$375.00
1	\$9.72	\$10.69	\$11.67	\$12.50
2	19.44	21.39	23.33	25.00
3	29.17	32.08	35.00	37.50
4	38.89	42.78	46.67	50.00
5	48.61	53.47	58.33	62.50
6	58.33	64.17	70.00	75.00
7	68.06	74.86	81.67	87.50
8	77.78	85.56	93.33	100.00
9	87.50	96.25	105.00	112.50
10	97.22	106.94	116.67	125.00
11	106.94	117.64	128.33	137.50
12	116.67	128.33	140.00	150.00
13	126.39	139.03	151.67	162.50
14	136.11	149.72	163.33	175.00
15	145.83	160.42	175.00	187.50
16	155.56	171.11	186.67	200.00
17	165.28	181.81	198.33	212.50
18	175.00	192.50	210.00	225.00
19	184.72	203.19	221.67	237.50
20	194.44	213.89	233.33	250.00
21	204.17	224.58	245.00	262.50
22	213.89	235.28	256.67	275.00
23	223.61	245.97	268.33	287.50
24	233.33	256.67	280.00	300.00
25	243.06	267.36	291.67	312.50
26	252.78	278.06	303.33	325.00
27	262.50	288.75	315.00	337.50
28	272.22	299.44	326.67	350.00
29	281.94	310.14	338.33	362.50
30	291.67	320.83	350.00	375.00

Officers' Pay Tables—Continued.

Days.	Brigadier Gen- eral.	Major Gen- eral.	Lieutenant General.
	\$458.33	\$625.00	\$916.67
1	\$15.28	\$20.83	\$30.56
2	30.56	41.67	61.11
3	45.83	62.50	91.67
4	61.11	83.33	122.22
5	76.39	104.17	152.78
6	91.67	125.00	183.33
7	106.94	145.83	213.89
8	122.22	166.67	244.44
9	137.50	187.50	275.00
10	152.78	208.33	305.56
11	168.06	229.17	336.11
12	183.33	250.00	366.67
13	198.61	270.83	397.22
14	213.89	291.67	427.78
15	229.17	312.50	458.33
16	244.44	333.33	488.89
17	259.72	354.17	519.44
18	275.00	375.00	550.00
19	290.28	395.83	580.56
20	305.56	416.67	611.11
21	320.83	437.50	641.67
22	336.11	458.33	672.22
23	351.39	479.17	702.78
24	366.67	500.00	733.33
25	381.94	520.83	763.89
26	397.22	541.67	794.44
27	412.50	562.50	825.00
28	427.78	583.33	855.56
29	443.06	604.17	886.11
30	458.33	625.00	916.67

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Four per cent Interest Table.

Days.	\$5	\$10	\$15	\$20	\$25	\$30	\$35	\$40	\$45	\$50
1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01
2	.00	.00	.00	.00	.00	.01	.01	.01	.01	.01
3	.00	.00	.00	.01	.01	.01	.01	.01	.01	.02
4	.00	.00	.01	.01	.01	.01	.02	.02	.02	.02
5	.00	.01	.01	.01	.01	.02	.02	.02	.02	.03
6	.00	.01	.01	.01	.02	.02	.02	.03	.03	.03
7	.00	.01	.01	.01	.02	.02	.03	.03	.03	.04
8	.00	.01	.01	.02	.02	.03	.03	.03	.04	.04
9	.00	.01	.01	.02	.02	.03	.03	.04	.04	.05
10	.01	.01	.02	.02	.03	.03	.04	.04	.05	.06
11	.01	.01	.02	.02	.03	.04	.04	.05	.05	.06
12	.01	.01	.02	.03	.03	.04	.05	.05	.06	.07
13	.01	.01	.02	.03	.04	.04	.05	.06	.06	.07
14	.01	.02	.02	.03	.04	.05	.05	.06	.07	.08
15	.01	.02	.02	.03	.04	.05	.06	.07	.07	.08
16	.01	.02	.03	.03	.04	.05	.06	.07	.08	.09
17	.01	.02	.03	.04	.05	.06	.07	.07	.08	.09
18	.01	.02	.03	.04	.05	.06	.07	.08	.09	.10
19	.01	.02	.03	.04	.05	.06	.07	.08	.09	.11
20	.01	.02	.03	.04	.05	.07	.08	.09	.10	.11
21	.01	.02	.03	.05	.06	.07	.08	.09	.10	.12
22	.01	.02	.04	.05	.06	.07	.09	.10	.11	.12
23	.01	.03	.04	.05	.06	.08	.09	.10	.11	.13
24	.01	.03	.04	.05	.07	.08	.09	.11	.12	.13
25	.01	.03	.04	.06	.07	.08	.10	.11	.12	.14
26	.01	.03	.04	.06	.07	.09	.10	.11	.13	.14
27	.01	.03	.04	.06	.07	.09	.10	.12	.13	.15
28	.02	.03	.05	.06	.08	.09	.11	.12	.14	.16
29	.02	.03	.05	.06	.08	.10	.11	.13	.14	.16
30	.02	.03	.05	.07	.08	.10	.12	.13	.15	.17
MONTHS.										
2	.03	.07	.10	.13	.17	.20	.23	.27	.30	.33
3	.05	.10	.15	.20	.25	.30	.35	.40	.45	.50
4	.07	.13	.20	.27	.33	.40	.46	.53	.60	.67
5	.08	.17	.25	.33	.42	.50	.58	.67	.75	.83
6	.10	.20	.30	.40	.50	.60	.70	.80	.90	1.00
7	.12	.23	.35	.47	.58	.70	.82	.93	1.05	1.17
8	.13	.27	.40	.53	.67	.80	.93	1.07	1.20	1.33
9	.15	.30	.45	.60	.75	.90	1.05	1.20	1.35	1.50
10	.17	.33	.50	.67	.83	1.00	1.17	1.33	1.50	1.67
11	.18	.37	.55	.73	.92	1.10	1.28	1.47	1.65	1.83
12	.20	.40	.60	.80	1.00	1.20	1.40	1.60	1.80	2.00

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Table of Daily Rates of Pay.

Days.	PER MONTH.								
	12½ cents.	\$1	\$2	\$3	\$4	\$5	\$6	\$7	\$8
1	0	\$0.03	\$0.07	\$0.10	\$0.13	\$0.17	\$0.20	\$0.23	\$0.27
2	1	.07	.13	.20	.27	.33	.40	.47	.53
3	2	.10	.20	.30	.40	.50	.60	.70	.80
4	2	.13	.27	.40	.53	.67	.80	.93	1.07
5	2	.17	.33	.50	.67	.83	1.00	1.17	1.33
6	3	.20	.40	.60	.80	1.00	1.20	1.40	1.60
7	3	.23	.47	.70	.93	1.17	1.40	1.63	1.87
8	3	.27	.53	.80	1.07	1.33	1.60	1.87	2.13
9	4	.30	.60	.90	1.20	1.50	1.80	2.10	2.40
10	4	.33	.67	1.00	1.33	1.67	2.00	2.33	2.67
11	5	.37	.73	1.10	1.47	1.83	2.20	2.57	2.93
12	5	.40	.80	1.20	1.60	2.00	2.40	2.80	3.20
13	5	.43	.87	1.30	1.73	2.17	2.60	3.03	3.47
14	6	.47	.93	1.40	1.87	2.33	2.80	3.27	3.73
15	6	.50	1.00	1.50	2.00	2.50	3.00	3.50	4.00
16	7	.53	1.07	1.60	2.13	2.67	3.20	3.73	4.27
17	7	.57	1.13	1.70	2.27	2.83	3.40	3.97	4.53
18	8	.60	1.20	1.80	2.40	3.00	3.60	4.20	4.80
19	8	.63	1.27	1.90	2.53	3.17	3.80	4.43	5.07
20	8	.67	1.33	2.00	2.67	3.33	4.00	4.67	5.33
21	9	.70	1.40	2.10	2.80	3.50	4.20	4.90	5.60
22	9	.73	1.47	2.20	2.93	3.67	4.40	5.13	5.87
23	10	.77	1.53	2.30	3.07	3.83	4.60	5.37	6.13
24	10	.80	1.60	2.40	3.20	4.00	4.80	5.60	6.40
25	10	.83	1.67	2.50	3.33	4.17	5.00	5.83	6.67
26	11	.87	1.73	2.60	3.47	4.33	5.20	6.07	6.93
27	11	.90	1.80	2.70	3.60	4.50	5.40	6.30	7.20
28	12	.93	1.87	2.80	3.73	4.67	5.60	6.53	7.47
29	12	.97	1.93	2.90	3.87	4.83	5.80	6.77	7.73
30	12½	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00

Table of Daily Rates of Pay—Continued.

Days.	PER MONTH.								
	\$8.33	\$9	\$10	\$11	\$12	\$13	\$14	\$15	\$16
1	\$0.28	\$0.30	\$0.33	\$0.37	\$0.40	\$0.43	\$0.47	\$0.50	\$0.53
2	.56	.60	.67	.73	.80	.87	.93	1.00	1.07
3	.83	.90	1.00	1.10	1.20	1.30	1.40	1.50	1.60
4	1.11	1.20	1.33	1.47	1.60	1.73	1.87	2.00	2.13
5	1.39	1.50	1.67	1.83	2.00	2.17	2.33	2.50	2.67
6	1.67	1.80	2.00	2.20	2.40	2.60	2.80	3.00	3.20
7	1.94	2.10	2.33	2.57	2.80	3.03	3.27	3.50	3.73
8	2.22	2.40	2.67	2.93	3.20	3.47	3.73	4.00	4.27
9	2.50	2.70	3.00	3.30	3.60	3.90	4.20	4.50	4.80
10	2.78	3.00	3.33	3.67	4.00	4.33	4.67	5.00	5.33
11	3.06	3.30	3.67	4.03	4.40	4.77	5.13	5.50	5.87
12	3.33	3.60	4.00	4.40	4.80	5.20	5.60	6.00	6.40
13	3.61	3.90	4.33	4.77	5.20	5.63	6.07	6.50	6.93
14	3.89	4.20	4.67	5.13	5.60	6.07	6.53	7.00	7.47
15	4.17	4.50	5.00	5.50	6.00	6.50	7.00	7.50	8.00
16	4.44	4.80	5.33	5.87	6.40	6.93	7.47	8.00	8.53
17	4.72	5.10	5.67	6.23	6.80	7.37	7.93	8.50	9.07
18	5.00	5.40	6.00	6.60	7.20	7.80	8.40	9.00	9.60
19	5.28	5.70	6.33	6.97	7.60	8.23	8.87	9.50	10.13
20	5.56	6.00	6.67	7.33	8.00	8.67	9.33	10.00	10.67
21	5.83	6.30	7.00	7.70	8.40	9.10	9.80	10.50	11.20
22	6.11	6.60	7.33	8.07	8.80	9.53	10.27	11.00	11.73
23	6.39	6.90	7.67	8.43	9.20	9.97	10.73	11.50	12.27
24	6.67	7.20	8.00	8.80	9.60	10.40	11.20	12.00	12.80
25	6.94	7.50	8.33	9.17	10.00	10.83	11.67	12.50	13.33
26	7.22	7.80	8.67	9.53	10.40	11.27	12.13	13.00	13.87
27	7.50	8.10	9.00	9.90	10.80	11.70	12.60	13.50	14.40
28	7.78	8.40	9.33	10.27	11.20	12.13	13.07	14.00	14.93
29	8.06	8.70	9.67	10.63	11.60	12.57	13.53	14.50	15.47
30	8.33	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00

MANUAL FOR THE PAY DEPARTMENT.

Table of Daily Rates of Pay—Continued.

Days.	PER MONTH.								
	\$17	\$18	\$19	\$20	\$21	\$22	\$23	\$24	\$25
1	\$0.57	\$0.60	\$0.63	\$0.67	\$0.70	\$0.73	\$0.77	\$0.80	\$0.83
2	1.13	1.20	1.27	1.33	1.40	1.47	1.53	1.60	1.67
3	1.70	1.80	1.90	2.00	2.10	2.20	2.30	2.40	2.50
4	2.27	2.40	2.53	2.67	2.80	2.93	3.07	3.20	3.33
5	2.83	3.00	3.17	3.33	3.50	3.67	3.83	4.00	4.17
6	3.40	3.60	3.80	4.00	4.20	4.40	4.60	4.80	5.00
7	3.97	4.20	4.43	4.67	4.90	5.13	5.37	5.60	5.83
8	4.53	4.80	5.07	5.33	5.60	5.87	6.13	6.40	6.67
9	5.10	5.40	5.70	6.00	6.30	6.60	6.90	7.20	7.50
10	5.67	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
11	6.23	6.60	6.97	7.33	7.70	8.07	8.43	8.80	9.17
12	6.80	7.20	7.60	8.00	8.40	8.80	9.20	9.60	10.00
13	7.37	7.80	8.23	8.67	9.10	9.53	9.97	10.40	10.83
14	7.93	8.40	8.87	9.33	9.80	10.27	10.73	11.20	11.67
15	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.00	12.50
16	9.07	9.60	10.13	10.67	11.20	11.73	12.27	12.80	13.33
17	9.63	10.20	10.77	11.33	11.90	12.47	13.03	13.60	14.17
18	10.20	10.80	11.40	12.00	12.60	13.20	13.80	14.40	15.00
19	10.77	11.40	12.03	12.67	13.30	13.93	14.57	15.20	15.83
20	11.33	12.00	12.67	13.33	14.00	14.67	15.33	16.00	16.67
21	11.90	12.60	13.30	14.00	14.70	15.40	16.10	16.80	17.50
22	12.47	13.20	13.93	14.67	15.40	16.13	16.87	17.60	18.33
23	13.03	13.80	14.57	15.33	16.10	16.87	17.63	18.40	19.17
24	13.60	14.40	15.20	16.00	16.80	17.60	18.40	19.20	20.00
25	14.17	15.00	15.83	16.67	17.50	18.33	19.17	20.00	20.83
26	14.73	15.60	16.47	17.33	18.20	19.07	19.93	20.80	21.67
27	15.30	16.20	17.10	18.00	18.90	19.80	20.70	21.60	22.50
28	15.87	16.80	17.73	18.67	19.60	20.53	21.47	22.40	23.33
29	16.43	17.40	18.37	19.33	20.30	21.27	22.23	23.20	24.17
30	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00

Table of Daily Rates of Pay—Continued.

Days.	PER MONTH.								
	\$26	\$27	\$28	\$29	\$30	\$32	\$33	\$34	\$35
1	\$0.87	\$0.90	\$0.93	\$0.97	\$1.00	\$1.07	\$1.10	\$1.13	\$1.17
2	1.73	1.80	1.87	1.93	2.00	2.13	2.20	2.27	2.33
3	2.60	2.70	2.80	2.90	3.00	3.20	3.30	3.40	3.50
4	3.47	3.60	3.73	3.87	4.00	4.27	4.40	4.53	4.67
5	4.33	4.50	4.67	4.83	5.00	5.33	5.50	5.67	5.83
6	5.20	5.40	5.60	5.80	6.00	6.40	6.60	6.80	7.00
7	6.07	6.30	6.53	6.77	7.00	7.47	7.70	7.93	8.17
8	6.93	7.20	7.47	7.73	8.00	8.53	8.80	9.07	9.33
9	7.80	8.10	8.40	8.70	9.00	9.60	9.90	10.20	10.50
10	8.67	9.00	9.33	9.67	10.00	10.67	11.00	11.33	11.67
11	9.53	9.90	10.27	10.63	11.00	11.73	12.10	12.47	12.83
12	10.40	10.80	11.20	11.60	12.00	12.80	13.20	13.60	14.00
13	11.27	11.70	12.13	12.57	13.00	13.87	14.30	14.73	15.17
14	12.13	12.60	13.07	13.53	14.00	14.93	15.40	15.87	16.33
15	13.00	13.50	14.00	14.50	15.00	16.00	16.50	17.00	17.50
16	13.87	14.40	14.93	15.47	16.00	17.07	17.60	18.13	18.67
17	14.73	15.30	15.87	16.43	17.00	18.13	18.70	19.27	19.83
18	15.60	16.20	16.80	17.40	18.00	19.20	19.80	20.40	21.08
19	16.47	17.10	17.73	18.37	19.00	20.27	20.90	21.53	22.17
20	17.33	18.00	18.67	19.33	20.00	21.33	22.00	22.67	23.33
21	18.20	18.90	19.60	20.30	21.00	22.40	23.10	23.80	24.50
22	19.07	19.80	20.53	21.27	22.00	23.47	24.20	24.93	25.67
23	19.93	20.70	21.47	22.23	23.00	24.53	25.30	26.07	26.83
24	20.80	21.60	22.40	23.20	24.00	25.60	26.40	27.20	28.00
25	21.67	22.50	23.33	24.17	25.00	26.67	27.50	28.33	29.17
26	22.53	23.40	24.27	25.13	26.00	27.73	28.60	29.47	30.33
27	23.40	24.30	25.20	26.10	27.00	28.80	29.70	30.60	31.50
28	24.27	25.20	26.13	27.07	28.00	29.87	30.80	31.73	32.67
29	25.13	26.10	27.07	28.03	29.00	30.93	31.90	32.87	33.83
30	26.00	27.00	28.00	29.00	30.00	32.00	33.00	34.00	35.00

Table of Daily Rates of Pay—Continued.

Days.	PER MONTH.								
	\$36	\$37	\$38	\$39	\$40	\$41	\$42	\$43	\$45
1	\$1.20	\$1.23	\$1.27	\$1.30	\$1.33	\$1.37	\$1.40	\$1.43	\$1.50
2	2.40	2.47	2.53	2.60	2.67	2.73	2.80	2.87	3.00
3	3.60	3.70	3.80	3.90	4.00	4.10	4.20	4.30	4.50
4	4.80	4.93	5.07	5.20	5.33	5.47	5.60	5.73	6.00
5	6.00	6.17	6.33	6.50	6.67	6.83	7.00	7.17	7.50
6	7.20	7.40	7.60	7.80	8.00	8.20	8.40	8.60	9.00
7	8.40	8.63	8.87	9.10	9.33	9.57	9.80	10.03	10.50
8	9.60	9.87	10.13	10.40	10.67	10.93	11.20	11.47	12.00
9	10.80	11.10	11.40	11.70	12.00	12.30	12.60	12.90	13.50
10	12.00	12.33	12.67	13.00	13.33	13.67	14.00	14.33	15.00
11	13.20	13.57	13.93	14.30	14.67	15.03	15.40	15.77	16.50
12	14.40	14.80	15.20	15.60	16.00	16.40	16.80	17.20	18.00
13	15.60	16.03	16.47	16.90	17.33	17.77	18.20	18.63	19.50
14	16.80	17.27	17.73	18.20	18.67	19.13	19.60	20.07	21.00
15	18.00	18.50	19.00	19.50	20.00	20.50	21.00	21.50	22.50
16	19.20	19.73	20.27	20.80	21.33	21.87	22.40	22.93	24.00
17	20.40	20.97	21.53	22.10	22.67	23.23	23.80	24.37	25.50
18	21.60	22.20	22.80	23.40	24.00	24.60	25.20	25.80	27.00
19	22.80	23.43	24.07	24.70	25.33	25.97	26.60	27.23	28.50
20	24.00	24.67	25.33	26.00	26.67	27.33	28.00	28.67	30.00
21	25.20	25.90	26.60	27.30	28.00	28.70	29.40	30.10	31.50
22	26.40	27.13	27.87	28.60	29.33	30.07	30.80	31.53	33.00
23	27.60	28.37	29.13	29.90	30.67	31.43	32.20	32.97	34.50
24	28.80	29.60	30.40	31.20	32.00	32.80	33.60	34.40	36.00
25	30.00	30.83	31.67	32.50	33.33	34.17	35.00	35.83	37.50
26	31.20	32.07	32.93	33.80	34.67	35.53	36.40	37.27	39.00
27	32.40	33.30	34.20	35.10	36.00	36.90	37.80	38.70	40.50
28	33.60	34.53	35.47	36.40	37.33	38.27	39.20	40.13	42.00
29	34.80	35.77	36.73	37.70	38.67	39.63	40.60	41.57	43.50
30	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	45.00

Table of Daily Rates of Pay—Continued.

Days.	PER MONTH.								
	\$50	\$60	\$62	\$63	\$64	\$65	\$70	\$75	\$100
1	\$1.67	\$2.00	\$2.07	\$2.10	\$2.13	\$2.17	\$2.33	\$2.50	\$3.33
2	3.33	4.00	4.13	4.20	4.27	4.33	4.67	5.00	6.67
3	5.00	6.00	6.20	6.30	6.40	6.50	7.00	7.50	10.00
4	6.67	8.00	8.27	8.40	8.53	8.67	9.33	10.00	13.33
5	8.33	10.00	10.33	10.50	10.67	10.83	11.67	12.50	16.67
6	10.00	12.00	12.40	12.60	12.80	13.00	14.00	15.00	20.00
7	11.67	14.00	14.47	14.70	14.93	15.17	16.33	17.50	23.33
8	13.33	16.00	16.53	16.80	17.07	17.33	18.67	20.00	26.67
9	15.00	18.00	18.60	18.90	19.20	19.50	21.00	22.50	30.00
10	16.67	20.00	20.67	21.00	21.33	21.67	23.33	25.00	33.33
11	18.33	22.00	22.73	23.10	23.47	23.83	25.67	27.50	36.67
12	20.00	24.00	24.80	25.20	25.60	26.00	28.00	30.00	40.00
13	21.67	26.00	26.87	27.30	27.73	28.17	30.33	32.50	43.33
14	23.33	28.00	28.93	29.40	29.87	30.33	32.67	35.00	46.67
15	25.00	30.00	31.00	31.50	32.00	32.50	35.00	37.50	50.00
16	26.67	32.00	33.07	33.60	34.13	34.67	37.33	40.00	53.33
17	28.33	34.00	35.13	35.70	36.27	36.83	39.67	42.50	56.67
18	30.00	36.00	37.20	37.80	38.40	39.00	42.00	45.00	60.00
19	31.67	38.00	39.27	39.90	40.53	41.17	44.33	47.50	63.33
20	33.33	40.00	41.33	42.00	42.67	43.33	46.67	50.00	66.67
21	35.00	42.00	43.40	44.10	44.80	45.50	49.00	52.50	70.00
22	36.67	44.00	45.47	46.20	46.93	47.67	51.33	55.00	73.33
23	38.33	46.00	47.53	48.30	49.07	49.83	53.67	57.50	76.67
24	40.00	48.00	49.60	50.40	51.20	52.00	56.00	60.00	80.00
25	41.67	50.00	51.67	52.50	53.33	54.17	58.33	62.50	83.33
26	43.33	52.00	53.73	54.60	55.47	56.33	60.67	65.00	86.67
27	45.00	54.00	55.80	56.70	57.60	58.50	63.00	67.50	90.00
28	46.67	56.00	57.87	58.80	59.73	60.67	65.33	70.00	93.33
29	48.33	58.00	59.93	60.90	61.87	62.83	67.67	72.50	96.67
30	50.00	60.00	62.00	63.00	64.00	65.00	70.00	75.00	100.00

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